

SEC. 2. Any public road, which has been heretofore established or laid out across the property of the State mentioned in the preceding section, is hereby vacated. Vacated.

SEC. 3. This act shall take effect from and after its publication in the Daily Register and The Evening Statesman, papers published at Des Moines. Taking effect.

Approved April 7, 1868.

I hereby certify that the foregoing act was published in the *Daily State Register* April 21, 1868, and in *The Iowa Evening Statesman* April 22, 1868.

ED WRIGHT, *Secretary of State.*

CHAPTER 111.

CITIES AND TOWNS ALLOWED TO SELL PROPERTY FOR DELINQUENT TAXES.

AN ACT to Promote the Collection of Revenue of Incorporated Cities and Towns acting under Special Charters. APRIL 7.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That to all cities and towns heretofore incorporated under special acts and charters, and which do not now possess the right to sell personal or real property for the collection of delinquent taxes, including special rates and assessments, full power and authority is hereby granted to sell real and personal property for delinquent taxes, including special rates and assessments levied upon property for the improvement of streets, alleys, sidewalks, the construction of sewers, and other improvements of like nature; but no deeds heretofore given by city authorities, where there was no legal power to sell, shall be considered as valid by anything herein contained. Cities & towns under special charters giv'n full power to sell property for taxes; including special assessments. Former deeds not validated.

SEC. 2. That the city council or trustees of any incorporated city or town, coming under the provisions of this act, shall have the right to provide by ordinance for the method of conducting sales of property sold for delinquent taxes or assessments, and also to provide all other needful rules and regulations for the proper enforcement of the rights herein granted. Deeds given for property sold under the provisions of this act shall have the same force and validity as those executed by county treasurers in similar cases. Council may provide for sale. Deeds to have force of those of co. treasurers.

City council of any city or town, acting under special charters, may, if they may certify to clerk board of supervisors all taxes. The city council or trustees of any incorporated city or town, acting under special charters, may, if they deem best, cause to be certified up to the clerk of the board of supervisors all taxes, rates, and special assessments the same as though said city or town had been incorporated under the general incorporation law, known as chapter 51 of the Revision of 1860, and the amendments thereto; and when so certified, said taxes, rates, and special assessments shall be collected and accounted for in all respects the same as is provided by section 3, chapter 25, of the acts of the Tenth General Assembly.

Rev. ch. 51.

Same to be collected by county.

1864, ch. 25.

Approved April 7, 1868.

CHAPTER 112.

LEGALIZING ACTS OF BOARD OF SUPERVISORS OF IDA COUNTY.

APRIL 7. AN ACT to Legalize the Acts of the Board of Supervisors of Ida County in conveying certain Swamp-Lands to Soldiers as Bounties.

SECTION 1. Be it enacted by the General Assembly of the State of Iowa, That all the acts of the board of supervisors of Ida county in this State, in conveying certain swamp-lands, belonging to said county, to certain soldiers as bounties for enlistment in the volunteer service of the United States during the war of the rebellion, be and the same are hereby legalized; and that all deeds of conveyance of swamp-lands made by said board of supervisors to the soldiers so enlisting, and in consideration of such enlistment, be and the same are hereby legalized and confirmed, any act or law of the State of Iowa to the contrary notwithstanding.

Acts board of supervisors of Ida co. giving swamp lands to soldiers legalized.

Deeds of same confirmed.

Approved April 7, 1868.